

INTRODUCTION OF BILLS AND
JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second time by unanimous consent, and referred as indicated:

By Mr. STEVENS (for himself and Mr. MURKOWSKI):

S. 1229. A bill entitled the "Native Alaskan Subsistence Whaling Provision"; to the Committee on Finance.

By Mr. MOYNIHAN:

S. 1230. A bill to amend section 1501, title 21, United States Code, to eliminate the position of Deputy Director of Demand Reduction within the Office of National Drug Control Policy; to the Committee on Labor and Human Resources.

By Mrs. BOXER:

S. 1231. A bill to designate the reservoir created by Trinity Dam in the Central Valley project, California, as "Trinity Lake", and for other purposes; to the Committee on Energy and Natural Resources.

STATEMENTS ON INTRODUCED
BILLS AND JOINT RESOLUTIONS

By Mr. STEVENS (for himself and Mr. MURKOWSKI):

S. 1229. A bill entitled the "Native Alaskan Subsistence Whaling Provision"; to the Committee on Finance.

THE NATIVE ALASKAN SUBSISTENCE WHALING
PROVISION ACT OF 1995

• Mr. STEVENS. Mr. President, today I am reintroducing legislation that Senator MURKOWSKI and I introduced last session that would provide tax relief to Alaska Native whaling captains to help ensure that they are able to continue their centuries-old tradition of subsistence whaling. This bill would amend section 170 of the Internal Revenue Code to provide a charitable deduction to those native captains who organize and support traditional native whaling activities for their communities. Since there was no revenue bill last year, this legislation did not go through. I hope that it can be considered in the reconciliation process this year.

Let me tell you why I think this legislation is important. For thousands of years the Inupiat and Siberian Yupik Eskimos from the coastal villages in northern and western Alaska have hunted the bowhead whale. The bowhead whale, and the activities related to the traditional subsistence hunt of the whale, are a vital part of the cultural and religious traditions of these Native Alaskan communities. The whale meat and muktuck, which is blubber and skin, from a successful hunt are distributed by the whaling captains to their communities to help ensure the survival of the village throughout the long winter months. In many instances, a successful hunt is the lifeline of these coastal villages.

By tradition, each whaling captain is required to pay all of the costs associated with the subsistence hunt out of his personal funds. This includes the cost of providing the boats, fuel, gear, weapons, ammunition, food, and special clothing for their crews, then stor-

ing the meat until it is used. The whaling captain incurs significant expenses in carrying out these activities—averaging \$2,500 to \$5,000 per captain per year. Even though the captain pays these expenses out of his personal funds, tradition dictates that the captain must donate a substantial portion of the whale to the village in order to help the community to survive. Each captain retains a portion for personal consumption, but does not benefit financially from the capture of the whale.

In recent years, native whaling captains have been treating their whaling expenses as a deduction against their personal Federal income tax because they donate the whale meat to their communities, and because their expenses have skyrocketed due to the increased cost of complying with Federal and international requirements for hunting bowhead whales. Unfortunately, the Internal Revenue Service [IRS] has ruled that the native whaling captains are not entitled to deduct these expenses as charitable contributions on their personal income tax returns. This has caused an extreme financial burden to the whaling captains, whose average annual household income is less than \$45,000. Currently, five cases are in the appeals process.

The legislation that I am introducing today would amend section 170 of the Internal Revenue Code to allow Native Alaskan subsistence whaling captains to deduct their expenses for whaling activities for the community. It would apply retroactively to currently pending tax refund claims and tax years for which the statute of limitations has not expired.

I believe this deduction is necessary and justified for a number of reasons. First, the whaling captains donate their personal fund to support an activity that is of immeasurable cultural, religious, and subsistence importance to the Inupiat and Siberian Yupik communities. Second, if the donations of the whaling captain were made to the Inupiat Community of the North Slope [ICAS], Alaska Eskimo Whaling Commission [AEWC], or the communities' participating churches instead of directly in the form of food, gear, ammunition, and other essentials, they would be tax deductible. The ICAS, a federally recognized tribe, and the AEWC, a 501(c)(3) corporation, are the two organizations that are responsible for the preservation of Native Alaskan subsistence whaling. The effect of denying a tax deduction directly to the whaling captains penalizes these Native Alaskans from adhering to traditional religious and cultural requirements for the subsistence whale hunt.

I would note that the subsistence hunt is carefully regulated by the International Whaling Commission [IWC] and the U.S. Department of Commerce. Local regulation of the hunt is vested in the Alaska Eskimo Whaling Commission [AEWC] under a cooperative agreement with the National Oce-

anic and Atmospheric Administration. Acknowledging that whaling, more than any other activity, fundamentally underlies the total way of life of these communities, the IWC permits the Native communities to land up to 51 bowhead whales a year. The IWC has established this quota based on exhaustive documentation of the cultural and subsistence need of the whaling villages for each one of these whales.

The whaling community has a very good working relationship with these organizations, and provides the IWC and NOAA with annual detailed accounts of bowhead whale activity. The North Slope Borough of Alaska spends approximately \$500,000 to \$700,000 annually on bowhead whale and other Arctic marine research and programs in support of the IWC's efforts.

The legislation that I have introduced today will incur a very small revenue loss to the Treasury. The cost of this legislation based on the existence of 150 whaling captains is estimated at \$230,000 per year. I expect the cost will be significantly less because not every captain outfits a crew each year.

I thank my colleagues for their attention and I welcome their support of this provision which will help to ensure that the native whaling captains can continue to carry the centuries-old traditional subsistence whaling hunt for the coastal villages of Alaska.

Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 1229

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. CHARITABLE CONTRIBUTION DEDUCTION FOR CERTAIN EXPENSES INCURRED IN SUPPORT OF NATIVE ALASKAN SUBSISTENCE WHALING.

(a) IN GENERAL.—Section 170 of the Internal Revenue Code of 1986 (relating to charitable, etc., contributions and gifts) is amended by redesignating subsection (m) as subsection (n) and by inserting after subsection (l) the following new subsection:

“(m) EXPENSES PAID BY CERTAIN WHALING CAPTAINS IN SUPPORT OF NATIVE ALASKAN SUBSISTENCE WHALING.—

“(1) IN GENERAL.—In the case of an individual who is recognized by the Alaska Eskimo Whaling Commission as a whaling captain charged with the responsibility of maintaining and carrying out sanctioned whaling activities and who engages in such activities during the taxable year, the amount described in paragraph (2) (to the extent such amount does not exceed \$7,500 for the taxable year) shall be treated for purposes of this section as a charitable contribution.

“(2) AMOUNT DESCRIBED.—The amount described in this paragraph is the aggregate of the reasonable and necessary whaling expenses paid by the taxpayer during the taxable year in carrying out sanctioned whaling activities. For purposes of the preceding sentence, the term ‘whaling expenses’ includes expenses for—

“(A) the acquisition and maintenance of whaling boats, weapons, and gear used in sanctioned whaling activities,

"(B) the supplying of food for the crew and other provisions for carrying out such activities, and

"(C) storage and distribution of the catch from such activities.

"(3) SANCTIONED WHALING ACTIVITIES.—For purposes of this subsection, the term 'sanctioned whaling activities' means subsistence bowhead whale hunting activities conducted pursuant to the management plan of the Alaska Eskimo Whaling Commission."

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to all taxable years beginning before, on, or after the date of the enactment of this Act.●

By Mrs. BOXER:

S. 1231. A bill to designate the reservoir created by Trinity Dam in the Central Valley project, California, as "Trinity Lake," and for other purposes; to the Committee on Energy and Natural Resources.

THE TRINITY LAKE ACT OF 1995

● Mrs. BOXER. Mr. President, today I am introducing a bill which proposes to change the name of Clair Engle Lake in northern California to Trinity Lake. Clair Engle Lake is the largest body of recreational water in Trinity County. Every year, thousands of recreational users from all over California and the area come to the lake to fish, boat, hike, and camp.

Since the reservoir was created by the building of the Trinity Dam, local citizens have referred to the lake as Trinity Lake. This usage has been widely adopted by almost all of the general public as well as by Federal, State, and local officials. In fact, this widespread usage has become the cause of confusion for visitors and tourists, and has had a negative economic impact on the lake community.

My legislation would end this confusion by changing the name of the lake to what it is known as by residents of the area. My legislation is supported by the Trinity County Board of Supervisors as well as the Bureau of Reclamation. I also am pleased to be working with Representative WALLY HERGER who has introduced similar legislation in the House of Representatives.

Mr. President I ask unanimous consent that the text of the bill be printed in the RECORD.

S. 1231

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SEC. 1. DESIGNATION OF TRINITY LAKE.

(a) DESIGNATION.—The reservoir created by Trinity Dam in the Central Valley project, California, and designated as "Clair Engle Lake" by Public Law 88-662 (78 Stat. 1093) is redesignated as "Trinity Lake".

(b) REFERENCES.—Any reference in any law, regulation, document, record, map, or other paper of the United States to the reservoir referred to in subsection (a) shall be considered to be a reference to "Trinity Lake".

(c) CONFORMING AMENDMENT.—Public Law 88-662 (78 Stat. 1093) is repealed.●

ADDITIONAL COSPONSORS

S. 389

At the request of Mr. JOHNSTON, the name of the Senator from Hawaii [Mr. INOUE] was added as a cosponsor of S. 389, a bill for the relief of Nguyen Quy An and his daughter, Nguyen Ngoc Kim Quy.

S. 650

At the request of Mr. SHELBY, the name of the Senator from Georgia [Mr. NUNN] was added as a cosponsor of S. 650, a bill to increase the amount of credit available to fuel local, regional, and national economic growth by reducing the regulatory burden imposed upon financial institutions, and for other purposes.

S. 896

At the request of Mr. CHAFEE, the name of the Senator from Maine [Mr. COHEN] was added as a cosponsor of S. 896, a bill to amend title XIX of the Social Security Act to make certain technical corrections relating to physicians' services, and for other purposes.

S. 953

At the request of Mr. CHAFEE, the names of the Senator from Iowa [Mr. GRASSLEY] and the Senator from Kansas [Mr. DOLE] were added as cosponsors of S. 953, a bill to require the Secretary of the Treasury to mint coins in commemoration of black revolutionary war patriots.

S. 963

At the request of Mr. BAUCUS, the names of the Senator from Florida [Mr. GRAHAM] and the Senator from Hawaii [Mr. INOUE] were added as cosponsors of S. 963, a bill to amend the Medicare Program under title XVIII of the Social Security Act to improve rural health services, and for other purposes.

S. 969

At the request of Mr. BRADLEY, the name of the Senator from Massachusetts [Mr. KENNEDY] was added as a cosponsor of S. 969, a bill to require that health plans provide coverage for a minimum hospital stay for a mother and child following the birth of the child, and for other purposes.

S. 986

At the request of Mr. D'AMATO, the name of the Senator from Arizona [Mr. KYL] was added as a cosponsor of S. 986, a bill to amend the Internal Revenue Code of 1986 to provide that the Federal income tax shall not apply to U.S. citizens who are killed in terroristic actions directed at the United States or to parents of children who are killed in those terroristic actions.

S. 1052

At the request of Mr. HATCH, the name of the Senator from New York [Mr. D'AMATO] was added as a cosponsor of S. 1052, a bill to amend the Internal Revenue Code of 1986 to make permanent the credit for clinical testing expenses for certain drugs for rare diseases or conditions and to provide for carryovers and carrybacks of unused credits.

S. 1165

At the request of Mr. HATCH, the name of the Senator from Michigan [Mr. ABRAHAM] was added as a cosponsor of S. 1165, a bill to amend the Internal Revenue Code of 1986 to allow a tax credit for adoption expenses and an exclusion for employer-provided adoption assistance.

SENATE RESOLUTION 146

At the request of Mr. JOHNSTON, the name of the Senator from Michigan [Mr. ABRAHAM] was added as a cosponsor of Senate Resolution 146, a resolution designating the week beginning November 19, 1995, and the week beginning on November 24, 1991, as "National Family Week," and for other purposes

AMENDMENT NO. 2468

At the request of Mr. SIMON, the names of the Senator from Nevada [Mr. REID] and the Senator from West Virginia [Mr. BYRD] were added as cosponsors of amendment No. 2468 proposed to H.R. 4, a bill to restore the American family, reduce illegitimacy, control welfare spending, and reduce welfare dependence.

AMENDMENT NO. 2469

At the request of Mrs. FEINSTEIN, the name of the Senator from California [Mrs. BOXER] was added as a cosponsor of amendment No. 2469 proposed to H.R. 4, a bill to restore the American family, reduce illegitimacy, control welfare spending, and reduce welfare dependence.

AMENDMENT NO. 2490

At the request of Mr. BREAUX, the names of the Senator from Montana [Mr. BAUCUS] and the Senator from West Virginia [Mr. ROCKEFELLER] were added as cosponsors of amendment No. 2490 proposed to H.R. 4, a bill to restore the American family, reduce illegitimacy, control welfare spending, and reduce welfare dependence.

AMENDMENT NO. 2501

At the request of Mr. PRESSLER, the name of the Senator from Nevada [Mr. BRYAN] was added as a cosponsor of amendment No. 2501 proposed to H.R. 4, a bill to restore the American family, reduce illegitimacy, control welfare spending, and reduce welfare dependence.

AMENDMENT NO. 2523

At the request of Mr. HELMS, the name of the Senator from New Hampshire [Mr. SMITH] was added as a cosponsor of amendment No. 2523 proposed to H.R. 4, a bill to restore the American family, reduce illegitimacy, control welfare spending, and reduce welfare dependence.

AMENDMENT NO. 2560

At the request of Mr. WELLSTONE, his name was added as a cosponsor of amendment No. 2560 proposed to H.R. 4, a bill to restore the American family, reduce illegitimacy, control welfare spending, and reduce welfare dependence.

At the request of Mr. KENNEDY, the name of the Senator from South Carolina [Mr. HOLLINGS] was added as a cosponsor of amendment No. 2560 proposed to H.R. 4, supra.